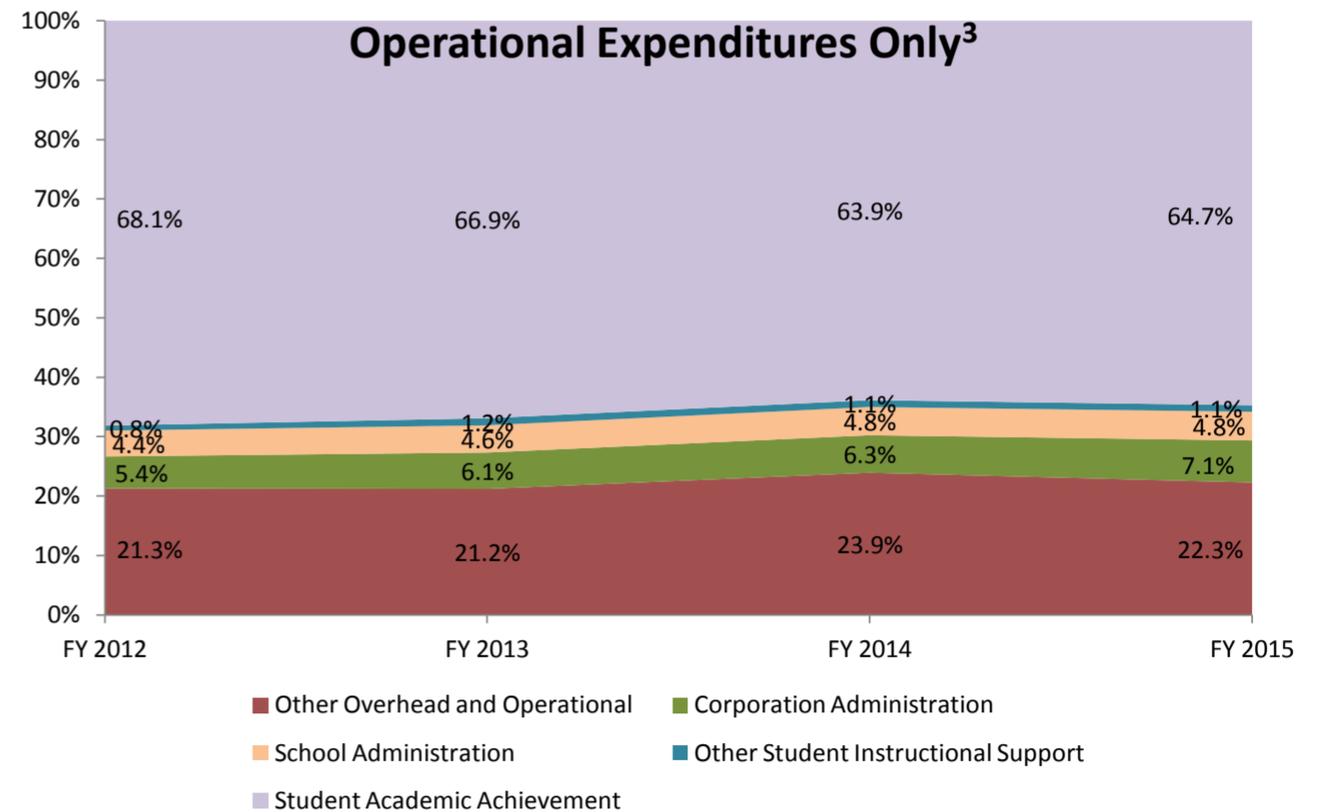
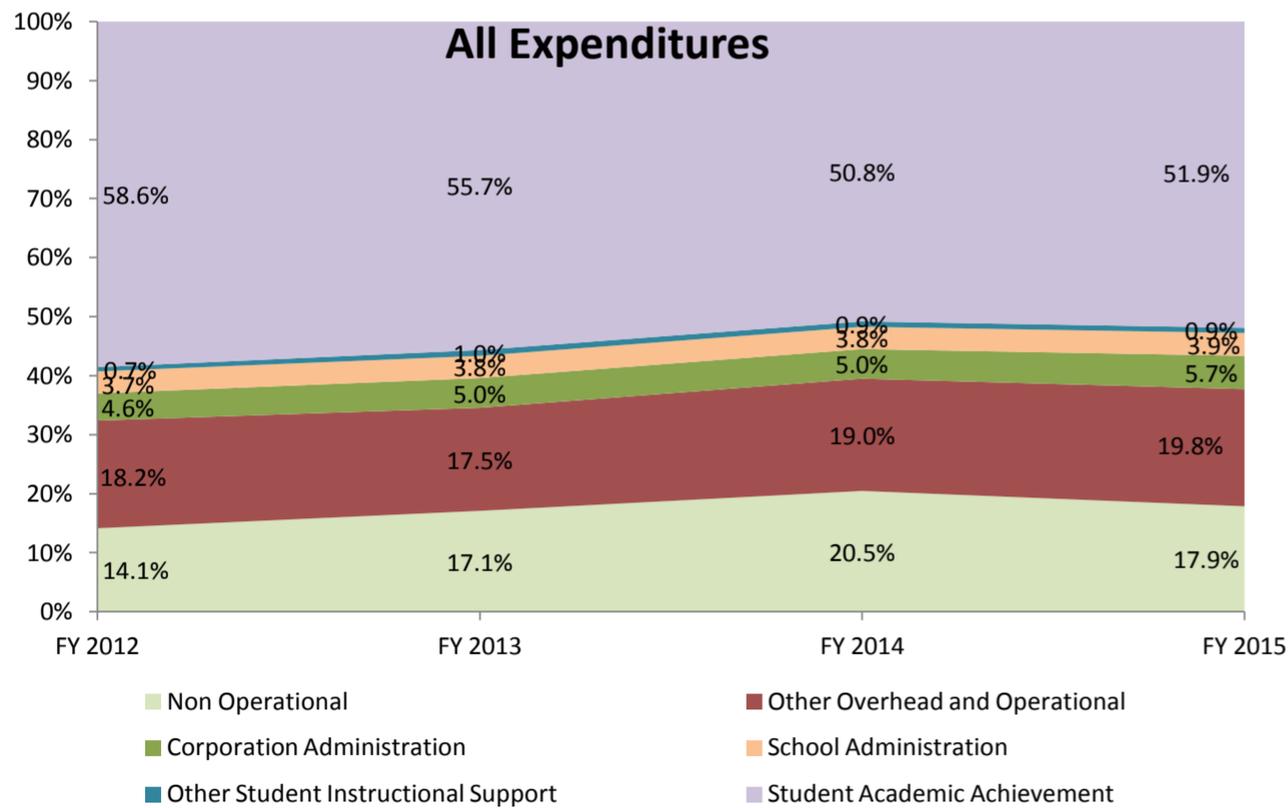


School Corporation Expenditures by Account
Biannual Financial Report Data
Crothersville Community Schools (3710)

Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$2,599,146	52.2%	\$3,175,079	51.6%	\$3,824,251	58.6%	\$3,724,551	55.7%	\$3,363,706	50.8%	\$3,359,146	51.9%
Student Instructional Support	\$279,587	5.6%	\$263,718	4.3%	\$290,281	4.4%	\$317,898	4.8%	\$310,310	4.7%	\$306,796	4.7%
Total	\$2,878,733	57.8%	\$3,438,797	55.8%	\$4,114,532	63.0%	\$4,042,448	60.4%	\$3,674,016	55.5%	\$3,665,942	56.6%

Non Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$1,188,394	23.8%	\$1,272,055	20.7%	\$1,492,205	22.9%	\$1,505,628	22.5%	\$1,591,549	24.0%	\$1,650,545	25.5%
Non Operational	\$916,551	18.4%	\$1,448,052	23.5%	\$923,587	14.1%	\$1,143,816	17.1%	\$1,355,025	20.5%	\$1,156,335	17.9%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$2,104,946	42.2%	\$2,720,106	44.2%	\$2,415,792	37.0%	\$2,649,444	39.6%	\$2,946,574	44.5%	\$2,806,880	43.4%

Grand Total	\$4,983,679	\$6,158,903	\$6,530,324	\$6,691,892	\$6,620,590	\$6,472,822
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Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

School Corporation Expenditures by Account
Biannual Financial Report Data
Crothersville Community Schools (3710)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change			
					2006 to 2015	2009 to 2015	2014 to 2015	
Student Academic Achievement								
11050 Regular Programs	Full Day Kindergarten	\$0	\$0	\$120,488	\$55,681	NA	NA	-53.8%
11100 Regular Programs	Elementary	\$798,887	\$1,889,073	\$1,761,650	\$1,919,711	140.3%	1.6%	9.0%
11300 Regular Programs	High School	\$713,426	\$801,043	\$773,342	\$834,450	17.0%	4.2%	7.9%
11410 Regular Programs	Vocational Education - Agriculture A	\$53,997	\$61,552	\$62,126	\$61,586	14.1%	0.1%	-0.9%
11450 Regular Programs	Vocational Education - Consumer and Homemaking	\$50,501	\$54,193	\$60,954	\$79,601	57.6%	46.9%	30.6%
11470 Regular Programs	Vocational Education - Business Education	\$48,197	\$0	\$0	\$0	NA	NA	NA
11480 Regular Programs	Vocational Education - Industrial Education A	\$58,123	\$55,003	\$0	\$0	NA	NA	NA
12110 Special Programs	Gifted and Talented - Gifted And Talented	\$10,686	\$32,209	\$22,317	\$42,576	298.4%	32.2%	90.8%
12150 Special Programs	Gifted and Talented - High Ability Student Programs	\$0	\$0	\$18,007	\$52,264	NA	NA	190.2%
12220 Special Programs	Mental Disabilities - Moderate Mental Disabilities	\$82,607	\$58,302	\$19,834	\$225	-99.7%	-99.6%	-98.9%
12350 Special Programs	Physical Impairment - Homebound	\$0	\$0	\$1,934	\$4,341	NA	NA	124.5%
12610 Special Programs	Learning Disability	\$51,618	\$33,398	\$38,583	\$38,919	-24.6%	16.5%	0.9%
12710 Special Programs	Equal Opportunity At Risk	\$50,289	\$54,249	\$69,524	\$0	NA	NA	NA
12810 Special Programs	Special Education Preschool	\$9,688	\$9,565	\$0	\$0	NA	NA	NA
14100 Summer School Programs	Elementary	\$0	\$0	\$6,183	\$3,668	NA	NA	-40.7%
16100 Remediation	Remediation Testing	\$4,773	\$0	\$0	\$0	NA	NA	NA
16200 Remediation	Preventive Remediation	\$5,444	\$5,749	\$710	\$5,446	0.0%	-5.3%	667.4%
17300 Pay. to Other Gov. Units in State	Area Vocat. School (Part. Share)	\$0	\$17,968	\$79,560	\$37,664	NA	109.6%	-52.7%
17400 Pay. to Other Gov. Units in State	Joint Services and Supply - Special Ed.	\$10,969	\$12,488	\$156,987	\$167,516	1427.1%	1241.4%	6.7%
22120 Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$0	\$328	\$1,103	\$397	NA	21.2%	-64.0%
22130 Instruction	Imp. of Instruction - Instructional Staff Training	\$0	\$950	\$0	\$0	NA	NA	NA
22210 Instruction	Library/Media Services - Service Area Direction	\$53,279	\$0	\$0	\$0	NA	NA	NA
22220 Instruction	Library/Media Services - School Library	\$2,710	\$4,197	\$1,268	\$3,369	24.3%	-19.7%	165.6%
22230 Instruction	Library/Media Services - Audiovisual	\$3,790	\$2,787	\$0	\$0	NA	NA	NA
22240 Instruction	Library/Media Services - Educational Television	\$0	\$0	\$0	\$990	NA	NA	NA
22250 Instruction	Library/Media Services - Computer Assisted Instruc. Services	\$0	\$0	\$3,375	\$180	NA	NA	-94.7%
22290 Instruction	Library/Media Services - Other Educational Media Services	\$1,877	\$0	\$0	\$0	NA	NA	NA
22310 Instruction	Instruc. Related Tech. - Tech. Service Supervision and Admin.	\$0	\$0	\$109,984	\$17,159	NA	NA	-84.4%
22360 Instruction	Instruc. Related Tech. - Network Support	\$50	\$6,972	\$24,384	\$21,365	42629.2%	206.4%	-12.4%
22400 Instruction	Academic Student Assessment	\$0	\$0	\$0	\$11,155	NA	NA	NA
25520 Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$49,167	\$74,380	\$30,115	\$369	-99.2%	-99.5%	-98.8%
25540 Central Services	Textbks. for Rent/Resale - Other Textbook Rental Service	\$300	\$300	\$1,109	\$364	21.2%	21.2%	-67.2%
25590 Central Services	Textbks. for Rent/Resale - Other Textbk. Resale Services	\$294	\$372	\$171	\$152	-48.4%	-59.3%	-11.4%
26497 NA	Teachers Retir. Fund - 07 Acct. Code	\$108,067	\$0	\$0	\$0	NA	NA	NA
Student Academic Achievement Total		\$2,168,738	\$3,175,079	\$3,363,706	\$3,359,146	54.9%	5.8%	-0.1%
Student Instructional Support								
21220 Students	Guidance Services - Counseling Services	\$28,932	\$33,318	\$43,916	\$45,145	56.0%	35.5%	2.8%
21320 Students	Health Services - Medical Services	\$411	\$1,358	\$3,825	\$626	52.1%	-53.9%	-83.6%
21340 Students	Health Services - Nurse Services	\$4,500	\$5,920	\$7,104	\$7,689	70.9%	29.9%	8.2%
21420 Students	Psychological Services - Psychological Testing	\$9,525	\$11,447	\$5,230	\$3,287	-65.5%	-71.3%	-37.2%
24100 School Administration	Office of The Principal	\$187,216	\$211,675	\$250,236	\$250,050	33.6%	18.1%	-0.1%
Student Instructional Support Total		\$230,585	\$263,718	\$310,310	\$306,796	33.1%	16.3%	-1.1%
Overhead and Operational								
23150 General Administration	Board of Education - Legal Services	\$503	\$57	\$44	\$537	6.9%	842.1%	1120.5%
23160 General Administration	Board of Education - Promotion Expenses	\$0	\$550	\$0	\$0	NA	NA	NA
23190 General Administration	Board of Education - Other Governing Body Services	\$11,196	\$11,182	\$11,695	\$11,367	1.5%	1.6%	-2.8%
23210 General Administration	Executive Administration - Office of The Superintendent	\$168,855	\$200,647	\$268,733	\$258,653	53.2%	28.9%	-3.8%
23220 General Administration	Executive Administration - Community Relations	\$0	\$0	\$0	\$4,646	NA	NA	NA
23290 General Administration	Executive Administration - Other Executive Admin. Services	\$18,166	\$23,545	\$16,893	\$10,266	-43.5%	-56.4%	-39.2%
25150 Central Services	Fiscal Services - Payroll Services	\$0	\$9,774	\$736	\$762	NA	-92.2%	3.5%

School Corporation Expenditures by Account
Biannual Financial Report Data
Crothersville Community Schools (3710)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change						
					2006 to 2015	2009 to 2015	2014 to 2015				
25191 Central Services Fiscal Services - Other - Refund of Revenue	\$0	\$900	\$0	\$0	NA	NA	NA				
25193 Central Services Fiscal Services - Other - Printed Forms	\$0	\$550	\$350	\$216	NA	-60.8%	-38.5%				
25195 Central Services Fiscal Services - Other - Bank Account Service Charge	\$293	\$0	\$0	\$0	NA	NA	NA				
25199 Central Services Fiscal Services - Other - Other	\$66	\$0	\$0	\$1	-99.2%	NA	NA				
25890 Central Services Other Technology Services	\$0	\$0	\$33,533	\$79,463	NA	NA	137.0%				
25990 Central Services Other Supp. Serv. Cent. Serv. - Other Supp. Serv. - Central	\$853	\$0	\$0	\$0	NA	NA	NA				
26100 Oper. & Maint. of Plant Serv. Service Area Direction	\$33,123	\$36,013	\$3,286	\$300	-99.1%	-99.2%	-90.9%				
26200 Oper. & Maint. of Plant Serv. Maintenance of Buildings	\$373,856	\$446,806	\$546,535	\$463,130	23.9%	3.7%	-15.3%				
26300 Oper. & Maint. of Plant Serv. Maintenance of Grounds	\$1,478	\$3,520	\$3,705	\$4,556	208.3%	29.4%	23.0%				
26400 Oper. & Maint. of Plant Serv. Maintenance of Equipment	\$71,060	\$53,915	\$96,517	\$56,038	-21.1%	3.9%	-41.9%				
26500 Oper. & Maint. of Plant Serv. Vehicle Maintenance (not buses)	\$1,522	\$184	\$1,436	\$1,210	-20.5%	557.7%	-15.7%				
26700 Oper. & Maint. of Plant Serv. Insurance	\$77,539	\$44,300	\$72,019	\$62,644	-19.2%	41.4%	-13.0%				
27010 Student Transportation Service Area Direction	\$0	\$0	\$63,230	\$71,943	NA	NA	13.8%				
27400 Student Transportation Purchase of School Buses	\$0	\$0	\$0	\$129,427	NA	NA	NA				
27700 Student Transportation Contracted Transportation Services	\$187,975	\$188,856	\$216,219	\$216,519	15.2%	14.6%	0.1%				
27900 Student Transportation Other Student Transportation Services	\$7,650	\$21,096	\$11,701	\$8,203	7.2%	-61.1%	-29.9%				
31200 Food Services Operations Food Preparation and Dispensing	\$164,041	\$227,000	\$238,966	\$262,075	59.8%	15.5%	9.7%				
31900 Food Services Operations Other Food Services	\$2,659	\$3,160	\$5,949	\$8,590	223.1%	171.8%	44.4%				
Overhead and Operational Total					\$1,120,834	\$1,272,055	\$1,591,549	\$1,650,545	47.3%	29.8%	3.7%
Non Operational											
33200 Category not Specified Community Recreation	\$300	\$883	\$0	\$0	NA	NA	NA				
33400 Category not Specified Athletic Coaches	\$0	\$13,496	\$0	\$0	NA	NA	NA				
33990 Other Community Services Other	\$1,494	\$1,405	\$2,752	\$1,475	-1.3%	5.0%	-46.4%				
41000 Category not Specified Land Acquisition and Development	\$84,179	\$0	\$0	\$0	NA	NA	NA				
44000 Category not Specified Educational Specifications Dev.	\$0	\$1,615	\$36,371	\$900	NA	-44.3%	-97.5%				
45100 Building Acq., Const. and Impr. Building Acquisition, Const. and Improv.	\$89,518	\$397,923	\$146,328	\$30,047	-66.4%	-92.4%	-79.5%				
47000 Category not Specified Purchase of Mobile or Fixed Equipment	\$56,436	\$150,733	\$289,130	\$246,423	336.6%	63.5%	-14.8%				
49000 Category not Specified Other Facilities Acq. and Construction	\$10,000	\$0	\$0	\$0	NA	NA	NA				
52100 Interest on Debt Bonds	\$0	\$214,861	\$218,445	\$215,490	NA	0.3%	-1.4%				
52200 Interest on Debt Temporary Loans	\$12,625	\$5,137	\$0	\$0	NA	NA	NA				
53100 Lease Rental Buildings-Principal	\$662,000	\$662,000	\$662,000	\$662,000	0.0%	0.0%	0.0%				
Non Operational Total					\$916,551	\$1,448,052	\$1,355,025	\$1,156,335	26.2%	-20.1%	-14.7%
Prorated by Fund											
26491 NA PERF - Academic Achievement	\$3,694	\$0	\$0	\$0	NA	NA	NA				
26491 NA PERF - Instructional Support	\$399	\$0	\$0	\$0	NA	NA	NA				
26491 NA PERF - Overhead and Operational	\$551	\$0	\$0	\$0	NA	NA	NA				
26492 NA Social Security - Academic Achievement	\$137,788	\$0	\$0	\$0	NA	NA	NA				
26492 NA Social Security - Instructional Support	\$15,681	\$0	\$0	\$0	NA	NA	NA				
26492 NA Social Security - Overhead and Operational	\$21,641	\$0	\$0	\$0	NA	NA	NA				
26494 NA Group Insurance - Academic Achievement	\$288,926	\$0	\$0	\$0	NA	NA	NA				
26494 NA Group Insurance - Instructional Support	\$32,923	\$0	\$0	\$0	NA	NA	NA				
26494 NA Group Insurance - Overhead and Operational	\$45,369	\$0	\$0	\$0	NA	NA	NA				
Prorated by Fund Total					\$546,971	\$0	\$0	\$0	NA	NA	NA